K.B. 658, is required and the trial is by a Judge sitting without a jury, a conviction made on the uncorroborated evidence of an accomplice, without an accompanying statement being made by the Judge showing that he convicted with an appreciation of the danger of so doing, should be set aside. If he sees fit to convict in the face of the admonition of Courts past and present as to the danger of convicting upon the uncorroborated evidence of an accomplice he is at liberty to do so and his conviction will stand, provided he shows that the danger of so doing is present to his mind and the judgment is not otherwise objectionable. There may be a case in which a trial Judge may fittingly convict upon the uncorroborated evidence of an accomplice, but this would be the very exceptional case."

I do not think the Magistrate's grounds of decision show that he "convicted with an appreciation of the danger of so doing". The arguments of Counsel before him were directed also to whether the entries in the account books were corroboration, the Assistant Legal Adviser submitting they were and Mr. Lewis submitting they were not. Although section 157 of the Evidence Enactment renders such entries admissible "to corroborate the testimony of the witness", when admitted they only shew that the witness is consistent and do not amount to the kind of corroborative evidence which is required when an accomplice becomes a witness for the prosecution. In *Rex v. Baskerville,*[3] a Court of five Judges held "that evidence in corroboration must be *independent* testimony which affects the accused by connecting or tending to connect him with the crime. In other words it must be evidence which implicates him, that is, which confirms in some material particular not only the evidence that the crime has been committed, but also that the prisoner committed it.... Corroborative evidence is evidence which shows or tends to show that the story of the accomplice that the accused committed the crime is true, not merely that the crime has been committed, but that it was committed by the accused." This passage is cited with approval in *Rex v. Charavanmuttu*[4] and see Hailsham volume 9, paragraph 311.

Mr. Russell in support of the conviction submitted that *Rex. v. Koh Soon Poh,*[5] binds this Court and the Magistrate to accept the entries in the books as corroboration of the kind required by the decision in *Rex v. Baskerville.* It will be noted that in that case *Rex v. Baskerville* is not referred to at all and that after pointing out the difference between the English law and the Evidence Enactment as to further statements made by witnesses at or about the time of the occurrence the subject of their testimony, the Court accepted the entries in the book in question in that case "as corroborating the accomplice's *verbal* testimony", and, I would add, not as evidence of the facts stated in the entries. In my view this case has not altered the law in any way.

It would therefore appear that the Magistrate has regarded matters as corroborative which were not corroborative in the meaning used in *Rex v. Baskerville;* he has not given himself a proper warning of the danger and has not distinguished between witnesses who are and those who are not accomplices. There are also some minor objections: he has admitted evidence of an alleged general practice to make gifts to Inspectors and of an alleged payment other than the one charged. The latter evidence was objected to and the objection was apparently overruled.

It is also on record that one of these Chinese witnesses, and one clearly an accomplice, admitted knowing that "Chinese miners had been circulated asking them to give information to the police before a certain date under penalty of prosecution." An accomplice who admits he is giving evidence under this sort of compulsion can hardly be the sort of witness who is safe to rely upon without corroboration.

As there is in this case no corroboration I think on an examination of all the evidence and having regard to the above matters that I am bound to quash this conviction. I order a verdict of acquittal to be entered and the appellant and his sureties to be discharged from their bonds.

Conviction quashed.

IN RE THE ESTATE OF PALANIAPPA CHETTIAR.

[App. Civil Juris. (Terrell, Ag. C.J. F.M.S., McElwaine, C.J. S.S. and Aitken, Ag. J.A.) June 7, 1941]

Estate Duty Enactment (Cap. 136), section 17, section 38 — Debt out of jurisdiction — Section 38: Leave to appeal.

Case stated under section 38 of the Estate Duty Enactment (Cap. 136).

Palaniappa Chettiar died domiciled in India. He was the sole owner of a money-lending business carried on in the Federated Malay States. This business owed a debt to another firm carrying on a money-lending business at the same place but owned by an individual Ramanathan Chettiar who had never resided in the Federated Malay States. Both the businesses were carried on by agents.

Held, by the Court of Appeal, reversing the decision of Gordon-Smith, J.: A debt due by deceased to a firm carrying on business in the Federated Malay States but owned by an individual never resident in the Federated Malay States is debt due to a person resident out of the Federated Malay States.

Palaniappa Chettiar was the sole owner of a money-leading business carried on at Telok Anson. Ramanathan Chettiar was the owner of another money-leading business also carried on at Telok Anson. Both were domiciled in India and neither had ever resided in the Federated Malay States the business of each being carried on by an agent in the Federated Malay States.

Palaniappa Chettiar died in 1939 and at the time of his death the books of his business at Telok Anson showed two items — (*a*) $65,280.77 on Thavanai account and (*b*) $14,216.15 on current account — as sums due to the business of Ramanathan Chettiar.

The Collector of Estate Duty declined, in determining the value of the estate, to make any allowance in the first instance for these debts of $65,280.77 and $14,216.15. At the request of the administrator of the estate the Collector of Estate Duty then stated a case for the opinion of the Court, under section 38 of the Enactment.

Cases referred to:—

(1) *In re the Estate of A.S.P.L.V.R. Veerappa Chetty* 1 F.M.S.L.R. 339.
(2) *Commissioner of Stamp Duties v. Salting* (1907) A.C. 449.
(3) *Laidlay v. The Lord Advocate* 15 App. Cas. 468.
(4) *Beaver v. The Master in Equity* (1895) A.C. 251.
(5) *In re Ewing* 6 P.D. 23.
(6) *Ex parte Gilchrist* 17 Q.B.D. 521.
(7) *Levene v. Inland Revenue Commissioners* (1928) A.C. 217.
(8) *In re Bowie ex.parte Breull* 16 Ch. D. 485.
(9) *Inland Revenue Commissioners v. Lysaght* (1928) A.C. 234.
(10) *Blackwell v. England* 8 El. & Bl. 541.
(11) *Attorney-General v. M'Lean* 1 H. & C. 750.
(12) *Hewer v. Cox* (1861) 30 L.J. (N.S.) 73.
(13) *Allenborough v. Thompson* 27 L.J. Ex. 23.
(14) *Naef v. Mutter* (1862) L.J. (N.S.) 357.

Vivian Mackie for the Administrator, put forward the same submissions as he later did before the Court of Appeal.

T. V. A. Brodie for the Government.

Residence primarily means physical residence (i.e., where a man eats and sleeps) and should be so construed unless there are reasons to the contrary in the Enactment or the circumstances. In the case of corporations and partnerships, these can have no physical residence and therefore a different interpretation of the word residence is necessary so far as they are concerned. A. S. P. L. V. R. Veerappa Chetty[1] is distinguishable on that ground. But there has been no reported case of an individual being held to be resident in a country or place in which he has never set foot. The fact that our Enactment deliberately excludes debts contracted to be paid in the Federated Malay States (cf. the English Act) shows that there is no special reason for extending residence to mean simply carrying on business in the Federated Malay States. The cases cited on behalf of the estate were irrelevant as they did not deal with residence at all.

Gordon-Smith, J.—The facts of the case stated are contained in an argument, or submission, dated the 23rd January, 1941, and are briefly as follows:—

1. The above-named Chettiar died domiciled in India, on the 13th August, 1939. He is hereinafter referred to as "the deceased."
2. At the time of his death he was the sole owner of a money-lending business, hereinafter referred to as "the R. M. business" at Telok Anson, Perak.
3. The books of this R. M. business show, *inter alia*, two debit items due to another money-lending business at Telok Anson, namely, O. R. M. O. M. P. L. Ramanathan Chettiar, hereinafter referred to as "the P. L. business." These items were (*a*) $65,280.77 on Thavanai account, (*b*) $14,216.15 on current account.
4. Both such businesses were carried on by agents for the principals.
5. The deceased was living in India at the time of his death, and so was Ramanathan Chettiar; and it is stated that the latter has never resided in the Federated Malay States.

The point for decision is whether allowance for these two liabilities (*a*) and (*b*) should be made in accordance with section 17 of the Estate Duty Enactment (Cap. 136), in determining the value of the estate of the deceased for estate duty purposes.

Section 17 (2) reads as follows:—

> "An allowance shall not be made in the first instance for debts due from the deceased to persons resident out of the Federated Malay States (unless charged on property situate within the Federated Malay States) except out of the value of property of the deceased situate out of Federated Malay States in respect of which estate duty is paid. . . ."

The question for decision, therefore is whether Ramanathan Chettiar (the owner of the P. L. business) is resident out of the Federated Malay States. Before

considering what is meant by "resident", it is desirable to set out the history of section 17 (2).

Section 17 (2) of the Finance Act 1894 reads the same as section 17 (2) now reads, except that the words in brackets are preceded by the words "unless contracted to be paid in the United Kingdom."

In the Stamps Ordinance (Cap. 103) of the Straits Settlements 1936 Revised Edition (and in the Ordinance of 1922), these words are included in the relevant sections (sections 73 and 31) dealing with estate duty, and the sub-section there follow the wording of the Finance Act, but in the Estate Duty Enactment No. 10 of 1929 there were no such words in brackets at all and so it reads in the Revised Edition of 1936.

Finally, however, by Enactment No. 27 of 1936 the words "unless charged on property situate within the Federated Malay States" were put back into the sub-section, in brackets, but the words "unless contracted to be paid in the Federated Malay States" were not re-inserted or included in this amendment.

It is clear, therefore, that those words were omitted advisedly and not inadvertently. It is clear also that if they had been so re-inserted, the matter would be free from ambiguity.

In considering what is meant by the words "persons resident", "residence", "residing", it is clear and cannot be disputed that a person may reside, not only in different houses at the same time but also in different countries. What constitutes "residing" is a question of fact, and in some cases the interpretation may depend to some extent on the connection with which it is sought to so interpret it, e.g., franchise, rates, income tax, and estate duty.

In the primary meaning it is true that a person resides where he normally eats and sleeps, but this is a restricted meaning, and residence and situation of a business may be akin, and bear a strong analogy.

In *Commissioner of Stamp Duties v. Salting*[2], it was held that in the case of two brothers, both residing in England and carrying on business by agents in New South Wales and Australia, the interest of one of them at the date of his death was liable to death duties imposed in New South Wales. In this case, the Privy Council judgment cited the cases of *Laidlay v. The Lord Advocate*[3] and its own decision in *Beaver v. The Master in Equity*[4] and the broad rule enunciated in *In re Ewing*[5], to the effect that the share of a deceased partner is situate where the business was carried on at the time of the death. In the Australian case, although both partners resided in England, there could be no doubt that the business was carried on in New South Wales.

There is also the local case of *In re the Estate of A. S. P. L. V. R. Veerappa Chetty*[1], in which it was held that for the purpose of the duty on estates of deceased persons "'persons resident' in the State include firms carrying on business in the State whether those firms are conducted by their principals or by their agents." I can see no valid reason for disagreeing with this decision, and in fact I agree with it.

It follows, therefore, that both the deceased and Ramanathan Chettiar, the owner of the P. L. business, were residing in the Federated Malay States, and it matters not that they had another residence elsewhere in addition. Consequently also, it follows that the liabilities of the R. M. business in respect of the two items previously specified should be allowed and should be deducted in arriving at the assessment of the value of the deceased's estate.

It seems to me also that this is the only logical conclusion that can be arrived at. Supposing that these two items, instead of being debits due to the P. L. business, had been credits, due by the P. L. business to the R. M. business, I am quite certain that the Collector would, similarly, have taken them into consideration in enhancing the value of the estate and quite rightly so; but in refusing to recognize them as debits it appears as if he desires "to have his cake and eat it."

Had it not been for sub-section (2) of section 38 of the Enactment, I would have awarded costs in favour of the estate of the deceased, but I am precluded from so doing. There will, therefore, be no order as to costs.

The Government of the Federated Malay States appealed to the Court of Appeal.

E. D. Shearn for the appellant.

Vivian Mackie for the respondent.

Shearn.—The appeal is brought under section 38 of the Estate Duty Enactment. As regards leave to appeal see **ex parte Gilchrist**[6]. The section which has to be considered is section 17 of the Enactment. A similar section first appeared as section 31 (ii) of the 1897 Enactment. This was introduced by the 1922 Amendment. The 1922 Amendment was on all fours with section 7 (2) of the Finance Act 1894. The words "unless contracted to be paid in the State or charged on property situate within the State" appeared in that section. In section 17 (ii) of the Estate Duty Enactment 1929 all the words from "unless" down to "State" were omitted. The 1929 version was repeated in the same form in the Revised Edition. In 1936 there was an amendment whereby the words "unless charged on

property situate within the State" were re-introduced into the section but the words "unless contracted to be paid in the State" were not introduced into the section. The result is that it is clear that it is immaterial in the Federated Malay States where the debt is contracted to be paid and the sole test is whether the creditor is resident out of the Federated Malay States. Section 17 (ii) of the Estate Duty Enactment does not say "resident solely out of the Federated Malay States." Here it is admitted that the creditor is an individual and not a partnership and is resident out of the Federated Malay States. There is, therefore, nothing to argue about. In the Court below there was discussion as to whether the creditor was also resident in the Federated Malay States. This is immaterial. The Court below interpreted the section as though it read "An allowance shall be made in the first instance for debts due from the deceased to persons resident in the Federated Malay States." But the section is prohibitory in terms and to take the case out of the prohibition the Administrator must show that the creditor was not resident out of the Federated Malay States. The intention of the section is that if there is property out of the Federated Malay States belonging to the deceased in the country where the creditor resides that property, so far as estate duty is concerned, is to be looked to in the first instance for the payment of the debts. 8th Ed. **Hanson's** Death Duties page 130. Moreover the creditor on the facts in this case was not resident in the Federated Malay States merely because he had a business at Telok Anson. **Levene v. Inland Revenue Commissioners**(7). **In re Bowie, ex parte Breull**(8). **Inland Revenue Commissioners v. Lysaght**(10). The owning of property does not make a man resident where the property exists. The passages at 17 **Hailsham** 376 and 379 cited by the respondent in the Court below are in my favour. See 8th Edition **Konstam** on Income Tax pages 92, 93 and 94. Companies and partnerships are resident where "the head seat and directing power are situate" or where "the control or management is situate." An individual is resident where he in fact has his being. The cases relating to partnerships cited in the Court below are irrelevant. The following cases which were cited before the trial Judge all relate to the situation of assets and do not deal with the question of residence. **Stamp Duties Commissioner v. Salting**(2), **Laidlay v. The Lord Advocate**(3), **Beaver v. Master in Equity**(4), **In the Goods of Ewing**(5). As regards the local case of **A. S. P. L. V. R. Veerappa Chetty**(1) this dealt with the situation of a partnership and is not applicable to the case of a sole owner.

Mackie.—The main point at issue is whether a narrow or wide construction is to be placed on the words "persons resident out of the Federated Malay States" which appear in section 17 (ii) of the Estate Duty Enactment (Cap. 136).

A man may have two residences simultaneously in different countries. In the narrowest sense of the word a man "resides" where he eats, drinks and sleeps. In a wider sense, he may also reside where he has a business. "Resides" is an ambiguous word and is given different constructions according to the purpose for which it is used or the Statute in which it appears.

My submission is that in the present case "persons resident out of the Federated Malay States" should be construed as meaning "persons primarily resident out of the Federated Malay States for the purpose of this Enactment."

Government now asks the Court to place on the words a construction narrower even than the construction hitherto adopted by the Estate Duty Office. Government's contention (para. 5 of the Memorandum of Appeal) is that once it is established that the creditor is resident out of the Federated Malay States, it is immaterial that he might also be resident in the Federated Malay States.

Hitherto it has been the practice of the Estate Duty Office to allow deduction of debts due to shops in Kuala Lumpur. If the Court should now interpret the Enactment in the manner asked by Government, debts due to the larger European shops in Kuala Lumpur would cease to be deductable. For John Littles, although it is certainly resident in the Federated Malay States, is a Company incorporated in England, and is thus also resident out of the Federated Malay States. The same thing applies to Whiteaway Laidlaws, which is incorporated in England. These two Companies also have a residence in the Colony. Similarly Robinsons, Wearnes and the Cold Storage, although resident here are also resident in the Colony where they are incorporated. Even the Federal Dispensary, which is incorporated in the Federated Malay States, would become a foreign creditor by reason of its having a branch in Singapore.

Such a decision would go even further. For income tax purposes, a man living here but having a house in England, is deemed to reside in England throughout the fiscal year in which he occupies that house for a part of that year. Thus although he might be in this country at the date of death, he also would be a foreign debtor if he had been home earlier in the year.

Such anomalies can hardly have been the intention of the Enactment, and they arise only in the event of the word "resident" being construed narrowly instead of widely. In case of ambiguity, that construction should be adopted which is in accordance with, and furthers, the object of the Enactment. **Re Bowie ex parte Breull**(8). **Blackwell v. England**(10). **Attorney-General v. M'Lean**(11). **Hewer v. Cox**(12). **Allenborough v. Thompson**(13). **Naef v. Mutter**(14).

The other point for decision is whether the creditor had a residence in this country as well as in India. His business was carried on here by an attorney. **In the estate of A. S. P. L. V. R. Veerappa Chetty**(1) it was held that the words "persons resident in the State" certainly include firms carrying on business within the State, whether these firms carry on business by their principals or by agents. A firm has no entity apart from its partners, and if a firm carrying on business in this country is resident here notwithstanding that all its partners are abroad, there is no reason in principle why the same should not apply to a business owned by an individual. Authorities on the question of residence, and of the locality of a business, were cited in the Court below. In particular I refer to **Laidlay v. The Lord Advocate**(3), where Lord Herschell says: "I cannot recognise the view as sound that the fact that an individual (to put a simple case for the moment) who, owning a business carried on in India, resides out of India, resides, it may be, from time to time in different countries, and can from any of those countries control the action of the agents who are carrying on his business for him, transfers the locality of that business from time to time to the particular country in which he happens to reside, and from which his orders to his agents would emanate."

Shearn was not called upon to reply.

Cur. adv. vult.

Terrell, Ag. C.J., F.M.S.—This is an appeal from the decision of the Supreme Court upon a reference on a point of law under section 38 of the Estate Duty Enactment (Cap. 136). The reference was made on an agreed statement of facts, and such facts therefore are not in dispute. Under sub-section (iv) of section 38, no appeal can be brought from the decision of the High Court without the leave of the Court, or of the Court of Appeal. The learned Judge who heard the reference in the Court below, having gone on leave, the application for leave was made to the Court of Appeal. In the opinion of the

Court the question involved was one of considerable importance not only to the Estate Duty Department but also to the public generally, and it was decided that leave to appeal should be given. A question was raised as to whether any terms could be imposed, the general object of section 38 being clearly to obtain an inexpensive decision on a point of law on agreed facts, no Court fees being chargeable and no costs allowed [sub-section (v)].

I am inclined to the view that sub-section (v) also applies to an appeal when leave to appeal is given, and that no terms can be imposed. It was however not necessary to decide this point, as the State, which is the appellant, offered to pay the costs of the respondent in any event. The Court wishes to express its appreciation of the attitude which the department has adopted, recognizing no doubt that it is a hardship that a point of law, of interest to the community generally, should be decided at the expense of one unfortunate member of that community.

The point for decision on the appeal arose under section 17 of the Enactment (allowance for debts and funeral expenses). The material parts of section 17 (ii) read as follows:—

> "An allowance shall not be made in the first instance for debts due from the deceased to persons resident out of the Federated Malay States (unless charged on property situate within the Federated Malay States) except out of the value of any property of the deceased out of the Federated Malay States in respect of which estate duty is paid. . ."

Under earlier legislation, the Stamp Enactment of 1922, the words in brackets read "unless contracted to be paid in the State or unless charged, etc." and under the English Finance Act and under the Colony Estate Duty Ordinance, debts contracted to be paid in the jurisdiction are still allowed to be deducted irrespective of whether the creditor is within or without the jurisdiction.

In 1929, however, the present Estate Duty Enactment was passed, and all the words in brackets which previously appeared in the Stamp Enactment were omitted. In 1936 the words now appearing in brackets were restored, but not the words providing for deductions of debts payable in the Federated Malay States. It must be conceded therefore that the omission of these words must have had some definite object which it is the duty of the Court to ascertain.

The debts in dispute were debts owing by the firm of the above-named deceased to a firm carrying on business in the Federated Malay States, the sole proprietor of which was a Chettiar who lived in India, and had never permanently resided in the Federated Malay States. The learned trial Judge held that because the debtor had a business in the Federated Malay States, he resided there for the purpose of the Enactment, and he relied on *Commissioner of Stamp Duties v. Salting*[2], and other English cases, and also on a local case, *In re the Estate of A. S. P. L. V. R. Veerappa Chetty*[1]. The English cases are however of little assistance as they merely deal with the situation of partnership assets. The local case certainly decides that firms carrying on business in the State are persons resident for the purpose of estate duty. As, however, in the present case the debtor is the sole owner of the business, which is not a partnership, that case also has little relevance.

In the case of an individual, "residence" must necessarily involve the physical presence of the individual for some period or other, and it is idle to consider what length of sojourn would constitute residence when the debtor never sojourned in the Federated Malay States at all. Nor is it necessary to consider a case where a person has more than one residence, in which case a question might arise as to where he "resided" for the purpose of the Enactment. The short point for the consideration of the Court is whether in the present case the debtor "resided out of the Federated Malay States." On the admitted facts he resided in India, and in my opinion this concludes the matter.

I would, therefore, allow the appeal and declare that the Collector of Estate Duty is entitled to refuse to allow in the first instance the deduction of the debts due to O. R. M. O. M. P. L. Ramanathan Chettiar. The order will further state that the appellant having by consent offered to pay the costs of the respondent in any event, the costs of the respondent will be taxed and paid accordingly.

McElwaine, C.J., S.S.—This is an appeal by the Federated Malay States against a judgment of Gordon-Smith, J., on a case stated under section 38 of the Estate Duty Enactment (Cap. 136).

The case was presented on an agreed statement of facts which set out

(*a*) that the deceased died in India where he was domiciled;

(*b*) that the deceased was the sole owner of the money-lending business known as R. M. in Telok Anson in the Federated Malay States;

(*c*) that the R. M. business was at the date of the deceased's death indebted to O. R. M. O. M. P. L. Ramanathan Chettiar (hereinafter referred to as P. L.) in two sums of $65,280.77 and $14,216.15;

(*d*) that P. L. is the sole property of its proprietor Ramanathan Chettiar;

(*e*) that Ramanathan Chettiar was at the death of the deceased living in India and that he has never resided in the Federated Malay States.

Paragraph (*e*) meant that Ramanathan never physically and personally resided in the Federated Malay States. The argument was that the business P. L. resided in the Federated Malay States.

The Collector of Estate Duty refused to make an allowance for these two debts in assessing the duty payable on the estate of the deceased. This decision Gordon-Smith, J., overruled.

Section 17 (ii) of the Estate Duty Enactment reads:—

> "An allowance shall not be made in the first instance for debts due from the deceased to persons resident out of the Federated Malay States (unless charged on property situate within the Federated Malay States) except out of the value of any property of the deceased situate out of the Federated Malay States in respect of which estate duty is paid. . ."

In my opinion this section must be construed exactly as it reads. Admittedly Ramanathan Chettiar resides in India; therefore he is resident out of the Federated Malay States, and an allowance shall not be made for debts due to him by the deceased out of the value of any property of the deceased situate in the Federated Malay States.

It matters not that the creditor may have a residence also in the Federated Malay States. If he has a residence out of the Federated Malay States, the allowance is not to be made.

Ramanathan admittedly was residing in India in the ordinary acceptation of the word, and I think that on this ground alone the appeal must be allowed.

Mr. Mackie argued that there was double residence, that while Ramanathan ate, drank and slept in India his business, P. L., which was managed by an attorney, resided in Telok Anson and therefore Ramanathan had a residence in the Federated Malay States.

Even if section 17 (ii) could be construed as Mr. Mackie argued, as reading "persons whose sole residence was out of the Federated Malay States", and if a creditor with one residence in India and another in the Federated Malay States, entitled the estate to an allowance, I find great difficulty in finding that Ramanathan had any residence at any time in the Federated Malay States.

Many of the cases cited to us dealt not with residence but with the location of partnership assets.

Mr. Mackie relied on *A. S. P. L. V. R. Veerappa Chetty*[1], in which Earnshaw, J., said "the words 'persons resident in the State' certainly include firms carrying on business in the State, whether these firms are conducted by their principals or by agents." This view was based on the definition of "person" in the General Clauses Enactment — "Person" includes any company or association or body of individuals whether incorporated or not.

I feel some difficulty in seeing how a bundle of promissory notes or a set of account books can be said to reside anywhere. "Reside" means "live" and I am doubtful whether the word "person" in section 17 (ii) can include something which does not and cannot live. It is true of course that incorporated companies which are legal *personae* can have a fictitious residence.

But it is unnecessary to express any final view on this point because P. L. is a one man business; it is not a company or association or body of individuals.

I rest my decision on the fact that Ramanathan resides out of the Federated Malay States and would allow the appeal.

Aitken, Ag. J.A.—I have had the advantage of reading the judgments of the learned President and the Chief Justice of the Straits Settlements, with which I agree and have nothing to add.

Appeal allowed.